CMA Intermediate Course

CHAPTER WISE TEST SERIES FOR DECEMBER 2026

STUDENT CAN ATTEMPT ANY TEST TILL 31 DECEMBER 2026

- **Note:** If a student is opting for only a few subjects, then he/she can check the Syllabus of the related subjects only

- Latest Exam Pattern of ICMAI (Lengthy application based questions, Lengthy MCQs, unseen questions etc.) are thoroughly included in the papers. The papers will be lengthier than the test papers of the previous attempts.

- All amendments applicable for **DECEMBER 2026** are included in the test papers.

- New Course Study Notes will be provided with unlimited doubt solving till the exams.

- **Live new** MCQs/Case Study MCQ Test series will be provided with proper detailed reason.

- **New questions other than ICMAI** will be provided as per latest pattern of ICMAI (Refund guaranteed if new questions are not provided)

BUSINESS LAWS AND ETHICS (BLE)

Section A: Commercial Laws			
Date	**Test No.**	**Chapter No.**	**Chapter Name**
19-09-2026	Test – 1	CH – 1	Introduction to Law and Legal System in India
27-09-2026	Test – 2	CH – 2	Indian Contracts Act, 1872
05-10-2026	Test – 3	CH – 3	Sale of Goods Act, 1930
13-10-2026	Test – 4	CH – 4	Negotiable Instruments Act, 1881
17-10-2026	Test – 5	CH – 5	Indian Partnership Act, 1932
21-10-2026	Test – 6	CH – 6	Limited Liability Partnership Act, 2008
	Section B: Industrial Laws		
25-10-2026	Test – 7	CH – 7	Factories Act, 1948
28-10-2026	Test – 8	CH – 8	Payment of Gratuity Act, 1972

31-10-2026	Test – 9	CH – 9	Employees Provident Fund and Miscellaneous Provisions Act, 1952
02-11-2026	Test – 10	CH – 10	Employees State Insurance Act, 1948
04-11-2026	Test - 11	CH - 11	The Code on Wages, 2019
	Section C: Corporate Laws		
05-11-2026	Test - 12	CH - 12	Companies Act, 2013
	Section D: Business Ethics		
06-11-2026	Test – 13	CH – 13	Business Ethics and Emotional Intelligence
10-11-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
18-11-2026	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

FINANCIAL ACCOUNTING (FA)

Section A: Accounting Fundamentals			
Date	Test No.	Chapter No.	Chapter Name
21-09-2026	Test – 1	CH – 1	Accounting Fundamentals
	Section B: Accounting for Special Transactions		
29-09-2026	Test – 2	CH – 2	Bills of Exchange, Consignment, Joint Venture
	Section C: Preparation of Financial Statements		
07-10-2026	Test - 3	CH - 3	Preparation of Final Accounts of Commercial Organisations, Not-for-Profit Organisations and from Incomplete Records
	Section D: Partnership Accounts		
14-10-2026	Test – 4	CH – 4	Partnership Accounts
	Section E: Lease, Branch and Departmental Accounts etc		
18-10-2026	Test – 5	CH – 5	Lease Accounting
22-10-2026	CH – 6	CH – 6	Branch (including Foreign Branch) and Departmental Accounts
26-10-2026	CH – 7	CH – 7	Insurance Claim for Loss of Stock and Loss of Profit
29-10-2026	CH – 8	CH – 8	Hire Purchase and Installment Sale Transactions
	Section F: Accounting Standards		
1-11-2026	CH – 9	CH – 9	Accounting Standards
12-11-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
20-11-2026	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

DIRECT AND INDIRECT TAXATION (DITX)

Section A: Direct Taxation			
Date	**Test No.**	**Chapter No.**	**Chapter Name**
23-09-2026	Test – 1	CH – 1	Basics of Income Tax Act
01-10-2026	Test – 2	CH – 2 (Part-1)	Heads of Income (Salaries, Income from House Property, Profits and Gains of Business or Profession)
09-10-2026	Test – 3	CH – 2 (Part-2)	Heads of Income (Capital Gains, Income from Other Sources)
15-10-2026	Test – 4	CH – 3 (Part-1)	Total Income and Tax Liability of Individuals & HUF (Income of Other Person included in Assesses Total Income (Clubbing of Income), Set off and Carry Forward of Losses, Deductions, Rebate and Relief, Taxation of Individual (including AMT but excluding Non-resident) & HUF, Advance Tax)
19-10-2026	Test – 5	CH – 3 (Part-2)	Total Income and Tax Liability of Individuals & HUF (Tax Deducted at Source & Tax Collected at Source (excluding Non-resident), Filing of Return of Income, PAN, Self-Assessment & Intimation)
	Section B: Indirect Taxation		
23-10-2026	Test – 6	CH – 4	Concept of Indirect Taxes
27-10-2026	Test – 7	CH – 5 (Part-1)	Goods and Services Tax (GST) Laws (Introduction to GST Law, Levy and Collection of CGST and IGST, Basic concepts of Time, Place and Value of Supply)
30-10-2026	Test – 8	CH – 5 (Part-2)	Goods and Services Tax (GST) Laws (Input Tax Credit, Computation of GST Liability, Registration, Tax Invoice – Electronic Way Bill, Returns and Payment of Taxes)
03-11-2026	Test – 9	CH – 6	Customs Act
14-11-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
22-11-2026	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

COST ACCOUNTING (CA)

Section A: Introduction to Cost Accounting			
Date	**Test No.**	**Chapter No.**	**Chapter Name**
25-09-2026	Test – 1	CH – 1	Introduction to Cost Accounting
03-10-2026	Test – 2	CH – 2	Cost Ascertainment – Elements of Cost
11-10-2026	Test – 3	CH – 3	Cost Accounting Standards (CAS 1 to CAS 24)
16-10-2026	Test – 4	CH – 4	Cost Book Keeping
	Section B: Methods of Costing		
20-10-2026	Test – 5	CH – 5	Methods of Costing
	Section C: Cost Accounting Techniques		
24-10-2026	Test – 6	CH – 6	Cost Accounting Techniques
16-11-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
24-11-2026	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

OPERATIONS MANAGEMENT AND STRATEGIC MANAGEMENT (OMSM)

Section A: Operations Management			
Date	**Test No.**	**Chapter No.**	**Chapter Name**
20-09-2026	Test – 1	CH – 1	Introduction
28-09-2026	Test – 2	CH – 2	Operations Planning
06-10-2026	Test – 3	CH – 3	Designing of Operational Systems and Control
13-10-2026	Test – 4	CH – 4	Application of Operation Research - Production Planning and Control
17-10-2026	CH – 5	CH – 5	Productivity Management and Quality Management
21-10-2026	CH – 6	CH – 6	Project Management, Monitoring and Control
25-10-2026	CH – 7	CH – 7	Economics of Maintenance and Spares Management
	Section B: Strategic Management		
29-10-2026	Test – 8	CH – 8	Introduction

02-11-2026	Test – 9	CH – 9	Strategic Analysis and Strategic Planning
05-11-2026	Test – 10	CH – 10	Formulation and Implementation of Strategy
08-11-2026	Test – 11	CH – 11	Digital Strategy
11-11-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
19-11-2026	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

CORPORATE ACCOUNTING AND AUDITING (CAA)

Section A: Corporate Accounting			
Date	Test No.	Chapter No.	Chapter Name
22-09-2026	Test – 1	CH – 1	Accounting for Shares and Debentures
30-09-2026	Test – 2	CH – 2	Preparation of the Statement of Profit and Loss and Balance Sheet (As Per Schedule III of Companies Act, 2013)
08-10-2026	Test – 3	CH – 3	Cash Flow Statement
14-10-2026	Test – 4	CH – 4	Accounts of Banking, Electricity and Insurance Companies
18-10-2026	Test - 5	CH – 5	Accounting Standards
	Section B: Auditing		
22-10-2026	Test – 6	CH – 6	Basic Concepts of Auditing
26-10-2026	Test – 7	CH – 7	Provisions Relating to Audit under Companies Act, 2013
30-10-2026	Test – 8	CH – 8	Auditing of Different Types of Undertakings
13-11-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
21-11-2026	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

FINANCIAL MANAGEMENT AND

BUSINESS DATA ANALYTICS (FMDA)

Section A: Financial Management			
Date	Test No.	Chapter No.	Chapter Name
24-09-2026	Test – 1	CH – 1	Fundamentals of Financial Management

02-10-2026	Test – 2	CH – 2	Institutions and Instruments in Financial Markets
10-10-2026	Test – 3	CH – 3	Tools for Financial Analyses
15-10-2026	Test – 4	CH – 4	Sources of Finance and Cost of Capital
19-10-2026	Test - 5	CH – 5	Capital Budgeting
23-10-2026	Test – 6	CH – 6	Working Capital Management
27-10-2026	Test - 7	CH – 7	Financing Decision of a Firm
	Section B: Business Data Analytics		
31-10-2026	Test – 8	CH – 8	Introduction to Data Science for Business Decision-making
03-11-2026	Test – 9	CH – 9	Data Processing, Organisation, Cleaning and Validation
06-11-2026	Test – 10	CH – 10	Data Presentation: Visualisation and Graphical Presentation
09-11-2026	Test – 11	CH-11	Data Analysis and Modelling
15-11-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
23-11-2026	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

MANAGEMENT ACCOUNTING (MA)

Section A: Introduction to Management Accounting			
Date	Test No.	Chapter No.	Chapter Name
26-09-2026	Test – 1	CH – 1	Introduction to Management Accounting
	Section B: Activity Based Costing		
04-10-2026	Test – 2	CH – 2	Activity Based Costing
	Section C: Decision Making Tools		
12-10-2026	Test – 3	CH – 3	Marginal Costing
16-10-2026	Test – 4	CH – 4	Applications of Marginal Costing in Short Term Decision Making
20-10-2026	Test – 5	CH – 5	Transfer Pricing
	Section D: Standard Costing and Variance Analysis		
24-10-2026	Test – 6	CH – 6	Standard Costing and Variance Analysis
	Section E: Forecasting, Budgeting and Budgetary Control		
28-10-2026	Test – 7	CH – 7	Forecasting, Budgeting and Budgetary Control
	Section F: Divisional Performance Measurement		
01-11-2026	Test – 8	CH – 8	Divisional Performance Measurement
	Section G: Responsibility Accounting		
04-11-2026	Test – 9	CH – 9	Responsibility Accounting
	Section H: Decision Theory		

07-11-2026	**Test – 10**	**CH – 10**	**Decision Theory**
17-11-2026	**FULL TEST – 1**		**TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS**
25-11-2026	**FULL TEST – 2**		**TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS**

NOTE: **INDIVIDUAL CHAPTERWISE TEST** SERIES INCLUDE TESTS OF **75 – 120 MINUTES EACH**

FULL SYLLABUS TESTS ARE OF **3 HOURS** EACH

ALL CHAPTERS MENTIONED ABOVE ARE BASED ON **ICMAI STUDY MATERIAL**

DATES MENTIONED IN THE SYLLABUS ARE **FLEXIBLE**. STUDENT CAN POSTPONE THE TESTS & ATTEMPT AT ANY TIME AND ANY DAY TILL **31 DECEMBER 2026.**

TEST PAPERS **INCLUDE MCQS & CASE STUDY MCQS** ALSO FOR THE APPLICABLE SUBJECTS